

6/2/2020

Exhibit B

**Movants'¹ HTA Exhibit List for the
June 4, 2020 Revenue Bond Lift Stay Preliminary Hearing**

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
1 ³	6/30/2012	n/a	2012 Commonwealth Financial Statement		13004-1	
2	6/30/2015	CW_STAY0009784-10167	2015 Commonwealth Financial Statement	Unsealed	13314-3	
3	6/30/2016	CW_STAY0010168-10543	2016 Commonwealth Financial Statement	Unsealed	13314-4	
4	6/23/1965	n/a	Act No. 75 of June 23, 1965		13004-4	
5	6/21/1971	n/a	Act No. 43 of June 21, 1971		13004-5	
6	10/8/1987	n/a	Act No. 5 of Oct. 8, 1987		13186-1	
7	6/20/1970	n/a	Act No. 24 of June 20, 1970		13314-5	
8	December 2018	CW_STAY0000229-242	TSA Cash Flow for October & November FY2018		13004-8	
9	February 2020	CW_STAY0000914-933	2020 TSA Cash Flow for the month of January FY20		13004-9	
10	3/8/2019	n/a	TSA Cash Flow as of March 8, 2019		13004-10	

¹ Assured Guaranty Corp., Assured Guaranty Municipal Corp., Ambac Assurance Corporation, National Public Finance Guarantee Corporation, and Financial Guaranty Insurance Company (collectively, “**Movants**”). All capitalized terms not defined herein shall have the meanings ascribed to them in the Movants’ HTA Lift Stay Motion (ECF No. 10102), Movants’ HTA Reply (ECF No. 12994), and Movants’ HTA Response to Sur-Reply (ECF No. 13223). Unless otherwise indicated, “ECF No.” refers to the docket in Case No. 17-BK-3283-LTS.

² As set forth in AAFAF’s *Response of the Puerto Rico Fiscal Agency and Financial Advisory Authority to the Court’s Order Granting Motion to Seal for Limited Duration and for Supplemental Briefing* (ECF No. 13078).

³ HTA Exhibits 1-67 comprise Exhibits 1-67 attached to the Natbony Reply Declaration of April 30, 2020 (ECF No. 13004), as supplemented and amended by ECF No. 13078, ECF No. 13186, and ECF No. 13314. HTA Exhibits 68-103 comprise Exhibits B-KK attached to the Natbony Declaration of January 16, 2020 (ECF No. 10107). HTA Exhibit 126 comprises the Declaration of William W. Holder dated April 30, 2020 and all exhibits and appendices thereto (ECF No. 13314-32). HTA Exhibits 104-125 comprise certain materials cited in the Declaration of William W. Holder, as filed with the Movants’ Informative Motion of June 1, 2020 (ECF No. 13314). HTA Exhibits 127-130 comprise Exhibits i-iv attached to the Natbony Response to Sur-Reply Declaration of May 18, 2020 (ECF No. 13224).

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
11	7/14/2017	CW_STAY0000409-421	TSA Cash Flow as of July 14, 2017		13004-11	
12	November 2019	CW_STAY0000859-878	TSA Cash Flow for the month of October FY20		13004-12	
13	6/30/2007	n/a	Joint Resolution No. 87-2007		13004-13	
14	7/2/2003	n/a	Official Statement, Puerto Rico Public Finance Corporation 2003 Series A Bonds		13004-14	
15	6/30/1960	n/a	Porto Rico. Telephone Co. v. Tax Ct., 81 D.P.R. 982 (1960) (English Translation)		13004-15	
16	2003	n/a	<i>Asignación</i> , MCGRAW-HILL'S SPANISH AND ENGLISH LEGAL DICTIONARY (2003)		13004-16	
17	n/a	n/a	<i>Disponer</i> , MCGRAW-HILL'S SPANISH AND ENGLISH LEGAL DICTIONARY (2003)		13004-17	
18	8/31/1977	HTA_STAY0008154-8218	Official Statement, HTA 1977 Series L Highway Revenue Bonds	Unsealed	13314-6	
19	4/29/2003	HTA_STAY0002741-2845	HTA Resolution 2003-23, Authorizing 2003 Revenue Refunding Bonds Series AA	Unsealed	13314-7	
20	5/19/1953	n/a	Roig Commercial Bank v. Buscaglia, 74 D.P.R. 986 (1953) (English Translation)		13004-20	
21	4/21/2020 & 4/23/2020	n/a	Deposition Transcript of Timothy Ahlberg, April 21 & 23, 2020	Redacted	13173-34; 13173-35; 13173-36; 13173-37	
22	9/15/2017	CW_STAY0000500-515	TSA Cash Flow as of September 15, 2017		13004-22	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
23	1/31/1992	n/a	Hernandez Torres vs. Hernandez Colon, 129 D.P.R. 824 (Certified English Translation)		13004-23	
24	2014	HTA_STAY0000387-402	HTA Budget Recommendations Memorandum for Fiscal Year 2014-2015		13004-24; 13004-25; 13004-26; 13004-27	
25	2015	HTA_STAY0000403-416	HTA Budget Recommendations Memorandum for Fiscal Year 2015-2016		13004-28	
26	6/13/2016	HTA_STAY0000417-453	Letter from Carmen A. Villar Prados to Jose M. Orta Valdez dated June 13, 2016		13004-29	
27	3/4/2017	HTA_STAY0000207	Spreadsheet Tracking Fund 278 for Fiscal Year 2014-2015	Redacted	13173-38	
28	11/16/2016	HTA_STAY0028471-474	Letter from Puerto Rico Treasury to Ernst & Young, HTA's auditors, dated Nov. 16, 2016	Redacted	13173-39	
29	Jan. - Mar. 2015	HTA_STAY0000467-492	Transfer Authorizations dated January-March 2015	Redacted	13173-40; 13173-41; 13173-42; 13173-43; 13173-44; 13173-45; 13173-46	
30	Mar. - May 2015	HTA_STAY0000454-466	Transfer Authorizations dated March-May 2015	Redacted	13173-47; 13173-48; 13173-49	
31	June 2015	HTA_STAY0000493-512	Transfer Authorizations dated June 2015	Redacted	13173-50	
32	July 2015	HTA_STAY0000513-515	Transfer Authorizations dated July 2015	Redacted	13173-51	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
33	May - June 2015	HTA_STAY0000516-531	Transfer Authorizations dated May-June 2015	Redacted	13173-52; 13173-53; 13173-54; 13173-55	
34	July - Oct. 2015	HTA_STAY0000532-545	Transfer Authorizations dated July-October 2015	Redacted	13173-56; 13173-57; 13173-58	
35	July - Aug. 2015	HTA_STAY0000546-549	Transfer Authorizations dated July-August 2015	Redacted	13173-59	
36	Jan. - June 2015	HTA_STAY0000556-602	Transfer Authorizations dated January-June 2015	Redacted	13173-60; 13173-61; 13173-62; 13173-63; 13173-64; 13173-65; 13173-66; 13173-67; 13173-68; 13173-69; 13173-70; 13173-71	
37	Dec. 2015-Mar. 2016	HTA_STAY0000603-613	Transfer Authorizations dated December 2015-March 2016	Redacted	13173-72; 13173-73	
38	Mar. 2015-Mar. 2016	HTA_STAY0000614-627	Transfer Authorizations dated March 2015-March 2016	Redacted	13173-74	
39	June 2015-Dec. 2016	HTA_STAY0000628-653	Transfer Authorizations dated June 2015-December 2016	Redacted	13173-75; 13173-76; 13173-77; 13173-78; 13173-79; 13173-80; 13173-81	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
40	Nov. 2014-July 2016	HTA_STAY0007985-8024	Transfer Authorizations dated November 2014-July 2016	Redacted	13173-82; 13173-83; 13173-84; 13173-85; 13173-86	
41	7/9/1998	n/a	Treasury Circular Letter 1300-01-99 with App'x 1-3		13004-44	
42	12/4/2014	HTA_STAY0028880-8900	Letter from Cesar M. Gandiaga, Assistant Executive Director for HTA, dated December 4, 2014	Redacted	13173-87; 13173-88	
43	12/27/2019	HTA_STAY0008372	Spreadsheet Tracking Fund 278 from 2015-2020	Redacted	13173-89	
44	2/12/2019		COFINA Master Trust Indenture, dated February 12, 2019		13004-47	
45	3/31/2020	n/a	Cash Flow charts relating to HTA Excise Taxes and Tolls prepared by the Commonwealth and HTA 30(B)(6) witness		13004-48	Admitted for the truth of the matter asserted only to the extent offered by the Lift-Stay Movants against the Government Parties.
46	5/2/2016	HTA_STAY0001027-30	Transfer Activity Report dated May 2, 2016	Redacted	13173-90	
47	6/1/2016	HTA_STAY0001031-34	Transfer Activity Report dated June 1, 2016	Redacted	13173-91	
48	2/10/2020	HTA_STAY0000001-15	Spreadsheet Tracking HTA Revenues 2017-2020		13004-51	
49	2017	CW_STAY0000297-309	TSA Cash Flow for First Quarter FY2018		13004-52	
50	11/14/1940	n/a	Porrata Doria v. Fajardo Sugar Co., 57 D.P.R. 628 (1940)		13004-53	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
51	2/17/1944	n/a	Compania Popular de Transporte v. Dist. Ct. of Bayamon, 63 D.P.R. 121 (1944)		13004-54	
52	6/26/1956	n/a	Luperena v. Transportation Authority, 79 D.P.R. 464 (1956)		13004-55	
53	2020	n/a	<i>Available</i> , OXFORD ENGLISH DICTIONARY (2020)		13004-56	
54	2/24/1983	n/a	HTA Resolution No. 83-01		13004-57	
55	2/26/1998	n/a	HTA Resolution No. 98-08		13004-58	
56	1/4/2017	n/a	Transcript of Oral Argument for Peaje Investments v. Garcia-Padilla, et. al., Case No. 16-2377 (1st Cir. January 4, 2017)		13004-59	
57	11/5/2018	n/a	New Bond Legislation Enacted in Conjunction with the COFINA Plan of Reorganization, Act No. 241 of Nov. 15, 2018		13004-60	
58	7/14/1995	n/a	Librotex v. AAA, 138 D.P.R. 938 (1995)		13004-61	
59	6/8/1990	n/a	Commoloco de Caguas, Inc. v. Benitez Diaz, 126 D.P.R. 478 (1990)		13004-62	
60	2/21/1916	n/a	Oronoz & Co. v. Alvarez, 23 D.P.R. 536, 537-38 (1916)		13004-63	
61	9/14/1988	n/a	S. REP. NO. 100-506 at 6		13004-64	
62	9/8/1977	n/a	H.R. REP. NO. 95-595 at 4		13004-65; 13004-66; 13004-67	
63	March 2016	n/a	4 Government Accountability Office, <i>Chapter 1: Introduction</i> , PRINCIPLES OF FEDERAL APPROPRIATIONS LAW (2016)		13004-68	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
64	5/7/2003	HTA_STAY0004323-4475	HTA Resolutions, including Resolution 2003-30 at HTA_STAY0004474-75	Unsealed	13314-8	
65	9/30/1988	n/a	H.R. REP. NO. 100-1011 at 6		13004-70	
66	3/13/2020	n/a	Letter from Elizabeth McKeen date March 13, 2020	Redacted	13078-1	Admitted for the truth of the matter asserted only to the extent offered by the Lift-Stay Movants against the Government Parties.
67	4/23/2020	n/a	Authenticity Stipulation dated April 23, 2020		13004-72	
68	6/23/1965	n/a	Puerto Rico Highway and Transportation Authority Act, Act No. 74 of June 23, 1965, as amended		10107-1	
69	6/13/1968	n/a	Resolution No. 68-18, Adopted June 13, 1968, Authorizing and Securing Highway Revenue Bonds		10107-2	
70	2/26/1998	n/a	Resolution No. 98-06, Adopted February 26, 1998, Authorizing and Securing Transportation Revenue Bonds		10107-3	
71	n/a	n/a	13 L.P.R.A § 31751 (consolidated English-language version)		10107-4	
72	2/7/2002	n/a	HTA Security Agreement, dated February 7, 2002		10107-5	
73	6/18/1980	n/a	Management and Budget Office Organic Act, Act No. 147 of June 18, 1980, as amended		10107-6	
74	7/1/2016	n/a	Reorg Research Article, Puerto Rico Legislature Passes \$8.78B Fiscal 2017 General Fund Budget		10107-7	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
75	6/30/2017	n/a	Financial Oversight and Management Board for Puerto Rico FY18 Budget, dated June 30, 2017		10107-8	
76	6/30/2018	n/a	Press Release, Oversight Board Submits FY19 Commonwealth Compliant Budget Certified by Unanimous Written Consent		10107-9	
77	6/30/2019	n/a	FY20 Certified Budget for the Commonwealth of Puerto Rico, dated June 30, 2019		10107-10	
78	3/13/2017	n/a	Fiscal Plan for Puerto Rico, dated March 13, 2017		10107-11	
79	5/9/2019	n/a	2019 Fiscal Plan for Puerto Rico, Restoring Growth and Prosperity, dated May 9, 2019		10107-12	
80	2014-2015	n/a	UCC Financing Statements for Puerto Rico Highway and Transportation Authority dated 2014-2015		10107-13; 10107-14	
81	4/29/2003	n/a	Financial Security Assurance (Assured) Insurance Policy for HTA Series AA Bonds		10107-15	
82	10/4/2005	n/a	CFIG (Assured) Insurance Policy for HTA Series L Bonds		10107-16	
83	3/6/2007	n/a	Assured Insurance Policy for HTA Series N Bonds		10107-17	
84	4/29/2003	n/a	MBIA Insurance Agreement for HTA Series AA Bonds		10107-18	
85	4/29/2003	n/a	Ambac Insurance Agreement for HTA Series AA Bonds		10107-19	
86	10/5/2005	n/a	Ambac Insurance Agreement for HTA Series L, Series BB Bonds		10107-20	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
87	4/29/2003	n/a	FGIC Insurance Agreement for HTA Series AA Bonds		10107-21	
88	4/20/2004	n/a	FGIC Insurance Agreement for HTA Series I & Series J Bonds		10107-22	
89	10/4/2005	n/a	FGIC Insurance Agreement for HTA Series L Bonds		10107-23	
90	3/6/2007	n/a	FGIC Insurance Agreement for HTA Series N Bonds		10107-24	
91	11/30/2015	n/a	Administrative Bulletin Num. EO-2015-46		10107-25	
92	4/6/2016	n/a	Puerto Rico Emergency Moratorium and Financial Rehabilitation Act, dated April 6, 2016		10107-26	
93	2016-2019	n/a	Moratorium Orders: Admin. Bulletin Num. EO-2016-30; Admin. Bulletin Num. EO-2016-31; Admin. Bulletin Num. EO-2017-031; Admin. Bulletin Num. EO-2017-076; Admin. Bulletin Num. EO-2018-023; Admin. Bulletin Num. EO-2018-053; Admin. Bulletin Num. EO-2019-030; Admin. Bulletin Num. EO-2019-066		10107-27	
94	2017	n/a	Moratorium Laws: Act No. 5-2017 dated Jan. 29, 2017; Act No. 46-2017 dated July 19, 2017		10107-28; 10107-29	
95	12/27/2019	n/a	Puerto Rico Department of Treasury, Treasury Single Account ("TSA") FY 2020 Cash Flow, as of December 27, 2019		10107-30	
96	4/29/2017	n/a	Fiscal Plan Compliance Act, Act No. 26-2017, dated April 29, 2017		10107-31	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
97	4/10/2003	n/a	Official Statement for HTA Series AA Bonds Issued Pursuant to 1968 Resolution, dated April 10, 2003		10107-32	
98	2/15/2007	n/a	Official Statement for HTA Series M & Series N Transportation Revenue Bonds issued pursuant to 1998 Resolution		10107-33	
99	4/28/2017	n/a	HTA Fiscal Plan 2017-2026, dated April 28, 2017		10107-34	
100	6/5/2019	n/a	HTA Revised Fiscal Plan 2019-2024, dated June 5, 2019		10107-35	
101	5/7/2018	HTA_STAY0000769-833	2016 HTA Audited Financial Statements		10107-36	
102	4/30/2019	HTA_STAY0000941-1026	2018 HTA Audited Financial Statements		10107-37	
103	10/23/2017	n/a	2015 HTA Audited Financial Statements		10107-38	
104	10/30/2017	CW_STAY0000535-47	TSA FY 2018 Cash Flow as of October 20, 2017		13314-9	
105	11/28/2017	CW_STAY0000575-88	TSA FY 2018 Cash Flow as of November 17, 2017		13314-10	
106	12/19/2017	n/a	TSA FY 2018 Cash Flow as of December 8, 2017		13314-11	
107	4/10/2018	CW_STAY0000203-28	TSA FY 2018 Cash Flow for the month of March and Third Quarter FY2018		13314-12	
108	8/4/2017	CW_STAY0000422-36	TSA FY 2018 Cash Flow as of August 4, 2017		13314-13	
109	8/25/2017	CW_STAY0000467-81	TSA FY 2018 Cash Flow as of August 25, 2017		13314-14	
110	5/18/2018	CW_STAY0000590-824	TSA FY 2018 Cash Flow for the month of April FY2018		13314-15	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
111	9/30/2019	CW_STAY0000846-92	TSA FY 2020 Cash Flow for the month of August FY20		13314-16	
112	12/30/2019	CW_STAY0000934-53	TSA FY 2020 Cash Flow for the month of November FY20		13314-17	
113	3/6/2018	ERS_LS0001018-33	TSA FY 2018 Cash Flow as of Feb. 23, 2018		13314-18	
114	12/5/2017	ERS_LS0001469-82	TSA FY 2018 Cash Flow as of Nov. 24, 2017		13314-19	
115	1/9/2018	ERS_LS0001540-54	TSA FY 2018 Cash Flow as of Dec. 29, 2017		13314-20	
116	2/6/2018	ERS_LS0000954-69	TSA FY 2018 Cash Flow as of Jan. 26, 2018		13314-21	
117	7/10/2019	CW_STAY0000156-76	TSA FY 2019 Cash Flow for the month of June and fourth quarter of FY19		13314-22	
118	4/19/2020	n/a	Letter from Elizabeth McKeen and Michael Mervis dated April 19, 2020		13314-23	
119	3/31/2020	n/a	Letter from Elizabeth McKeen dated March 31, 2020	Redacted	13314-24	
120	May 1987	n/a	GASB, Concepts Statement No. 1, Objectives of Financial Reporting		13314-25	
121	Feb. 2009	n/a	GASB, Excerpts from Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions		13314-26	
122	2005	n/a	GFOA, Excerpt from Governmental Accounting, Auditing, and Financial Reporting		13314-27	
123	2012	n/a	GFOA, Excerpts from Ch. 1, 4, 42, 44 of Governmental Accounting, Auditing, and Financial Reporting		13314-28	
124	Mar. 1979	n/a	NCGA, Excerpt from Statement No. 1, Governmental Accounting and Financial Reporting Principles		13314-29	

HTA Ex.	Date	Bates Range	Description	Confidentiality Designation ²	ECF No.	Limitations on Use
125	June 1999	n/a	GASB, Excerpt from Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments		13314-30	
126	4/30/2020	n/a	Declaration of William W. Holder, with exhibits (including Exhibit A to the Declaration – the Holder Report – and Exhibits 1 and 2 and all appendices to the Holder Report	Unsealed	13314-31	
127	11/17/1964	n/a	R.C.A. v. Gobierno de la Capital, 91 D.P.R. 416 (1964) English Transalation		13224-1	
128	12/18/2016	n/a	Commonwealth of Puerto Rico Financial Information & Operating Data Report dated Dec. 18, 2016		13224-2	
129	2006	n/a	Debt Service by Sectors and Source of Resources		13224-3	
130	3/28/1996	n/a	Official Statement, Series Y&Z Highway Bonds		13224-4	